

CHAPTER 5

**GENERAL GUIDANCE AND SAMPLES FOR PREPARATION
OF THE KOREAN EMPLOYEE TIME AND ATTENDANCE SHEET
FOR NORMAL EMPLOYEES**

5-1. **GENERAL:** This chapter provides detail instructions and samples for entering KN employees' time and attendance (T&A) data accurately in accordance with existing regulations and policies/procedures. Timekeepers need to enter the number of hours actually worked each day, absences due to annual leave, sick leave, other leave with pay, compensatory leave, suspension, as well as holiday work, night differential time worked, overtime worked, compensatory time worked, and extended workweek, with an indication of applicable T&A code.

5-2. **T&A CODES:** The following codes are used.

Code	Description	Code	Description
A	Annual Leave	OT	Overtime Worked
S	Sick Leave	W	Leave Without Pay
H	Korean Legal Holiday Off	O	Other Leave With Pay
HW	Korean Leagal Holiday Worked	UM	Union Member
MT	Maternity Leave	TDY	Temporary Duty
MW	Maternity Leave Without Pay	CT	Compensatory Time Work
SU	Suspension	C	Compensatory Leave Taken
AW	Absence Without Leave	EW	Extended Workweek
N	Night Differential	DO	Day Off
ZE	CWS Time Earned	ZU	CWS Time Used

5-3. **T&A SAMPLES:** The following provides detailed information/requirements and T&A samples for recording each code of payroll data.

a. **A - Annual Leave.** T&A reports will show annual leave taken as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) took annual leave on 2 - 3 Apr, and on 4 Apr the employee took 4 hours of annual leave.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		A8	A8	A4				A20
N								

⇒ An employee (whose tour of duty is 10 hours a day) took annual leave on 2 - 4 Apr.

Days	1	2	3	4	5	6	7	Apr 04
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		EW2	EW2	EW2	2	2		OT4/EW6
N		A10	A10	A10				A30

b. **S - Sick Leave.** Sick leave taken will be shown in the same manner as for annual leave as illustrated above, except for coding "S" instead of "A" for annual leave.

c. **H - Korean Legal Holidays Off** (defined in USFK Reg 690-1, para 6-4d). Korean employees excused from work on official holidays will not be charged leave and will receive pay at the non-overtime rate for the number of duty hours for which they are normally scheduled. T&A reports will show holidays off as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) took a holiday off on 6 June.

Days	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT				H8				H8
N								

⇒ An employee (whose tour of duty is 10 hours a day) took a holiday off on 6 June.

Days	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		EW2	EW 2	EW2	2	EW2		OT2/EW8
N		A10	A10	H10		A10		A30/H10

d. **HW - Korean Legal Holiday Worked.** Employees required to work on Korean holidays will receive 8 hours of regular pay for the day plus additional holiday premium pay for holiday work. The additional holiday premium pay is at 100 percent of both the scheduled base hourly rate and hourly Consolidated Allowance Payments (CAP). Work in excess of 8 hours in a day on a holiday or in excess of 44 hours in a week (when the hours in excess of 44 are worked on a holiday), will be compensated for both the holiday premium pay and overtime pay. Holiday rates do not apply to any part of daily tour that begins the day before a holiday and ends on the holiday. T&A reports will show hours worked on holidays as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) worked 8 hours on a holiday (6 June).

Days	3	4	5	6	7	8	9	June 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT				HW8				HW8
N								

⇒ An employee (whose tour of duty is 8 hours a day) worked 12 hours on a holiday (6 June). The employee will receive 8 hours of regular pay, 12 hours of holiday premium pay, and 4 hours of overtime pay.

Days	3	4	5	6	7	8	9	Jun 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT				4				OT4
N				HW12				HW12

- ⇒ A shift employee (whose shift begins 1500 hours) worked 12 hours on a day (5 June) before the holiday (6 June). The employee worked from 1500 hours on 5 June to 0300 hours on 6 June. The employee will receive 8 hours of regular pay, 5 hours of night differential pay, and 4 hours of overtime pay. Please note that the employee actually worked 3 hours on the holiday, but the hours are not paid at the holiday premium rates. Also, the overtime and night differential hours are recorded on 5 June, since the calendar day on which a shift begins is considered the day of duty for that day even though the work schedule extends into the next calendar day.

Days	3	4	5	6	7	8	9	Jun 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT			4	HW8				OT4/HW8
N		1	5	1	1	1		N9

- ⇒ An employee (whose tour of duty is 10 hours a day) worked 10 hours on a holiday (6 June).

Days	3	4	5	6	7	8	9	Jun 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8		40
OT		EW2	EW 2	2	2	2		EW4/OT6
N		A10	A10	HW10				HW10/A20

- ⇒ An employee (whose tour of duty is 8 hours a day) worked 48 hours for the week of 11 - 17 Feb, and 17 Feb is a holiday. The 4 hours in excess of the 44-hour weekly threshold occurred on a holiday. The employee will receive 4 hours of regular pay, 8 hours of holiday premium pay, and 4 hours of overtime pay.

Days	11	12	13	14	15	16	17	Feb 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4
N							HW8	HW8

e. **MT - Maternity Leave** (defined in USFK Reg 690-1, para 7-7). Employees are authorized a total of 90 continuous calendar days of maternity leave in connection with childbirth. Of the 90 days, the first 60 days are authorized with pay. The following shows an example of the T&A reporting for an employee (whose

tour of duty is 8 hours a day, Monday - Friday) who was in MT status starting 5 April. Please note that "MT" is also shown under days off (DO) for which the employee is not scheduled to work.

Days	5	6	7	8	9	10	11	Apr 07
Week	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Total
T&A report								
D	8	8	DO	DO	8	8	8	40
OT	MT	MT	MT	MT	MT	MT	MT	Mt – 7 days
N								

f. **MW - Maternity Leave Without Pay** (defined in USFK Reg 690-1, para 7-7). After the first 60 days of paid maternity leave, employees are authorized a maximum of 30 continuous calendar days without pay. The following shows an example of the T&A reporting for an employee (whose tour of duty is 8 hours a day, Monday - Friday) who was in MW status starting 6 April. Please note that "MW" is not shown under days off (DO) for which the employee is not scheduled to work, since the system needs to capture non-pay hours during the 30 continuous calendar days.

Days	5	6	7	8	9	10	11	Apr 07
Week	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Total
T&A report								
D	8		DO	DO				8
OT		MW8			MW8	MW8	MW8	MW32
N								

g. **SU - Suspension**. Enter applicable hours as "SUx" (x represents the number of hours). T&A reports will show suspended hours as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) is charged with 8 hours of suspension on 2 April and 4 hours on 3 April.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO		4	8	8	8	DO	28
OT		SU8	SU4					SU12
N								

h. **AW - Absence Without Leave (AWL)**. Enter applicable hours as "AWx" (x represents the number of hours). T&A reports will show AWL as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) is charged with 8 hours of AWL on 2 April and 4 hours on 3 April.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO		4	8	8	8	DO	28
OT		AW8	AW4					AW12
N								

i. **N - Night Differential.** An employee is entitled to night differential pay for work actually performed between 2200 hours and 0600 hours. Night differential is not authorized for absences due to leave, holiday, or excused absence. Hours worked between 2200 hours and 0600 hours which are in excess of 8 hours in a day or 44 hours in a week will be paid at both the night differential and overtime pay rates. The payment of night differential is at 50 percent of both the scheduled base hourly rate and hourly Consolidated Allowance Payments (CAP). For example, if an employee worked 15 hours (0800 - 2400 hours with one hour lunch) on a day, the employee receives 8 hours of regular pay, 7 hours of overtime pay, and 2 hours of night differential pay (see the hours recorded for 2 April, below).

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		7	EW2	EW2	2	2	6	OT17/EW4
N		2	A10	A10				N2/A20

j. **OT - Overtime Worked.** Overtime payment is at 150 percent of both the scheduled base hourly rate and hourly CAP.

(1) Overtime is time actually worked in excess of 8 hours in any workday or 44 non-overtime hours in any workweek, except for those on special tours of duty. T&A reports will show overtime worked hours as illustrated below:

⇒ An employee (whose tour of duty is 8 hours a day) worked 10 hours on 2 April and 12 hours on 3 April.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	DO	40
OT		2	4					OT6
N								

⇒ An employee (whose tour of duty is 10 hours a day) worked 9 hours and took 1 hour of leave on 4 April, and worked 12 hours on 5 April.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW2	EW2	1	4	2	6	OT13/EW5
N		A10	A10	EW1				A21
				A1				

(2) Personnel on special tours of duty receive overtime pay for work performed during the standby portion of the established tour of duty, or during the 16 hours of the second shift when required to work consecutive tours of duty. See the sample below:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	16	0	16	0	16	DO	48
OT			16					OT16
N								

(3) An employee called back to work after completing his/her normal daily tour of duty and leaving the place of employment will receive 2 hours of overtime pay if the actual hours worked are less than 2 hours. If the actual hours worked are longer than two hours, the actual hours worked will be compensated at overtime rates.

(4) Overtime computation for hours worked in excess of 44 hours per week will be based on the total number of non-overtime hours worked (including paid absences) since the beginning of the administrative workweek. Under this concept, an employee who took leave during the week and also worked on a non-scheduled workday may not be compensated at the overtime rate for part or all of the hours. See samples below:

- ⇒ An employee whose tour of duty is 8 hours a day, Monday - Friday, worked 8 hours on Sunday (1 April) and took annual leave on Friday (6 April). In this case, the 8 hours worked on Sunday will not be compensated at the overtime rate.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
N						A8		A8

- ⇒ An employee whose tour of duty is 8 hours a day, Monday - Friday, took annual leave on Monday (2 April) and worked 8 hours on Saturday (7 April). In this case, the 8 hours worked on Saturday will not all be compensated at the overtime rates. Please note that the employee will receive only 4 hours at overtime rates.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		A8					4	OT4
N								A8

(5) Authorized absence from work in a pay status (e.g., leave or excused absence) will be counted as hours actually worked and will count toward the weekly threshold at which overtime rates begin. However, no time spent in paid absences may be compensated at overtime rates under any circumstances. Absences in a pay status of more than 8 hours in any workday, or a combination of paid hours absent and hours

worked, will not be counted as more than 8 hours for purposes of paying overtime. Any additional hours will be paid at the basic rate. The proper method for computing overtime when there are regular hours worked, overtime hours worked, and approved paid absences during an administrative workweek is provided in the following examples:

Example 1. An employee whose scheduled tour of duty is 10 hours a day took 10 hours of compensated leave. In this example, the 2 hours in excess of 8 hours is compensated at the regular rates. The 2 hours in excess of the 8 hours will not count toward the weekly threshold at which overtime rates apply.

- ⇒ An employee who worked 9 hours and took 1 hour of paid leave on 6 April is paid at the regular rate for 9 hours (8 hours for regular hours and 1 hour for EW) and at the overtime rate for 1 hour because the employee worked 1 hour more than 8 hours on this day.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	2	EW2	1	6	OT13
N					A10	EW1		EW3
						A1		A11

Example 2. An employee whose scheduled tour of duty is 8 hours a day, six days per week, Monday – Saturday, worked Saturdays as illustrated below. In all cases, the hours actually worked in each day are counted first to determine the daily and the weekly thresholds for overtime.

- ⇒ The employee took 4 hours of annual leave on Saturday. There were no other compensated absences. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							EW4	EW4
N							A4	A4

- ⇒ The employee worked 5 hours on Saturday. The 1 hour out of 5 hours actually worked will be paid at the overtime rate, because the employee actually worked the hour in excess of the 44-hour weekly threshold. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							1	OT1
N							EW3	EW3
							A3	A3

- ⇒ The employee took a paid absence for 8 hours on each day, Monday -Wednesday, and worked 8 hours each day Thursday - Saturday. The 4 hours on Saturday will be paid at the overtime rate. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		A8	A8	A8			4	OT4
N								A24

Example 3. An employee whose tour of duty is 10 hours per day took 5 hours paid leave in the morning and worked 5 hours in the afternoon, 4 April. In this case, all 10 hours will all be paid at the regular rate (8 hours as regular hours and 2 hours as EW). Time spent in paid leave status will not create an overtime situation. In all cases when computing daily overtime entitlements, an employee must have actually worked more than 8 hours in a day to be eligible for overtime pay for any work in that day. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	EW2	2	2	6	OT14
N				A5				EW2
								A5

Example 4. For an employee whose tour of duty is 10 hours a day, 4 days per week, Monday - Thursday.

- ⇒ The employee will receive 32 hours of regular pay and 8 hours of overtime pay for the 4 days. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	DO	DO	32
OT		2	2	2	2			OT8
N								

- ⇒ If the employee took 10 hours of annual leave, Monday -Thursday, the employee will receive 40 hours of regular pay. The T&A report will show:

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	10	10	10	10	DO	DO	40
OT		A10	A10	A10	A10			A40
N								

k. **W - Leave Without Pay (LWOP).** LWOP is temporary nonpay status and is charged for absence from duty granted at the employee's request. The timekeeper will post the granted hours as "Wx" (x represents the number of hours) on the T&A report. Also, LWOP will be charged when an employee takes

annual or sick leave exceeding the hours the employee has accrued leave. The timekeeper will post annual or sick leave, as appropriate, regardless of whether an employee has accrued leave to his/her credit. The KN Pay System will automatically change the reported leave to LWOP when the employee has no leave balance.

l. **O - Other Leave with Pay.** The following types of absences will be charged to Other Leave with Pay. Enter applicable hours as "Ox" (x represents the number of hours).

(1) Excused absences, i.e., installation closings (refer to USFK Reg 690-1, para 7-9a), emergency conditions (refer to USFK Reg 690-1, para 7-9b), and absence for voting (refer to USFK Reg 690-1, para 7-9e).

(2) Medical examinations, when the examination is performed at off post Korean medical facilities under the ROK National Health Insurance Plan (refer to USFK Reg 690-1, para 7-9c(2)). If the examination is performed to determine an employee's physical fitness for the job at the installation, it will be considered as duty time.

(3) Paid days off for family events listed in USFK Reg 690-1, para 7-10.

(4) Time Off Awards under provision of USFK Reg 690-1, para 16-7.

Note: Absences connected with employment, i.e., administratively required vaccinations or immunizations, medical examination to be performed at the installation, personnel office services, appeals and grievances, witness, detained by ROK official ((refer to USFK Reg 690-1, para 7-9c) and nursing an infant child (refer to USFK Reg 690-1, para 7-9d) will be shown as normal work hours.

m. **UM - Union Member.** Official time used by accredited officials of the Korean Employees Union (KEU) as defined in USFK Reg 690-1, para 7-9f. Use the code "UM" for these hours used by KEU officials.

n. **TDY - Temporary Duty.** Self-explanatory.

o. **CT - Compensatory Time Worked.** An employee may request compensatory time in lieu of paid overtime. Once compensatory time is elected, it cannot be changed back to paid overtime. Compensatory time cannot be granted for holiday work. Enter applicable hours as "CTx" (x represents the number of hours).

p. **C - Compensatory Leave Taken.** Compensatory time will normally be taken in the same pay period accrued. However, the time period for use may be extended for up to 3 additional pay periods. Compensatory time is forfeited if not used within these 3 pay periods or if the employee transfers or is reassigned to another organization. Compensatory leave taken will be accounted for on a first-earned-first-used basis. Enter applicable hours as "Cx" (x represents the number of hours).

q. **EW - Extended Workweek (EW).** Extended workweek hours are non-overtime hours in excess of 44 hours which are the maximum hours allowed to be counted as regular work hours per week. EW hours are the same as regular work hours and are compensated at regular rates, but are not counted toward bonus computation. EW hours occur only when an employee takes authorized absences (i.e., leave and excused absence) from work in pay status. The alternative to EW is overtime (OT); however, OT is only payable for hours actually worked and not for hours in a leave status. EW hours need to be recorded separately from regular work hours, because they are paid as regular work hours but are not included for bonus and severance pay computation. For T&A reporting, see the following examples:

Example 1. An employee (whose scheduled tour of duty is 10 hours a day, six days a week, Monday - Saturday) worked as scheduled with annual leave taken on 4 April (Wednesday). Of the 10 hours of leave taken on Wednesday, 8 hours are reported as regular hours, and 2 hours exceeding the 8 hours a day are reported as EW, while the entire 10 hours are charged to the annual leave account. The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		2	2	EW2	2	2	6	OT14
N				A10				EW2
								A10

Example 2. The same employee in Example 1 took sick leave on 2 April (Monday). Of the 10 hours of leave taken on Monday, 8 hours are reported as regular hours, and 2 hours exceeding the 8 hours a day are reported as EW, while the total 10 hours are charged to the sick leave account. The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT		EW 2	2	EW2	2	2	6	OT12
N		S10		A10				EW4
								A10/S10

Example 3. An employee (whose scheduled tour of duty is 8 hours a day, five days a week, Monday - Friday) worked 8 hours on 1 April (Sunday) and took annual leave on 6 April (Friday). The hours will be shown on the T&A report as indicated below. *Note: The 8 hours of annual leave taken on 6 April (Friday) were counted as regular work hours and EW respectively, since OT cannot be paid for any hours in a leave status.*

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	8	8	8	8	8	4	DO	44
OT						EW4		EW4
N						A8		A8

Example 4. The same employee in Example 3 worked 8 hours on 7 Apr (Saturday). The hours will be shown on the T&A report as indicated below. *Note: The hours worked on Saturday were approved as 4 hours of EW and 4 hours of OT. However, the 4 hours approved under EW are reported as regular hours worked, and the 4 hours worked in excess of 44 hours per week are reported as OT (as approved). None of the hours are reported as EW.*

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	8	8	4	44
OT							4	OT4

Example 5. An employee (whose scheduled tour of duty is 10 hours a day, five days a week, Monday - Friday) worked as scheduled with annual leave taken on 5 Apr (Thursday). The 10 hours of leave taken on Thursday are reported as regular hours, because the employee's total regular hours for that week are within the weekly threshold (44 hours a week). The hours will be shown on the T&A report as indicated below.

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Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	8	8	8	10	8	DO	42
OT		2	2	2	A10	2		OT8
N								A10

Example 6. The same employee in Example 5 took annual leave during the entire week of 1 - 7 April (Monday - Friday). The 10 hours of leave taken on Monday - Thursday and 4 hours of leave taken on Friday are reported as regular hours, and the 6 hours exceeding the 44 hours a week are reported as EW, while the entire 10 hours is charged to annual leave. The hours will be shown on the T&A report as indicated below.

Days	1	2	3	4	5	6	7	Apr 07
Week	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Total
T&A report								
D	DO	10	10	10	10	4	DO	44
OT		A10	A10	A10	A10	A10		EW6
N						EW6		A50

r. DO – Day Off. Self-explanatory.